

Finalise T.O.E. **Instructions:** Accountant to complete the first page details including date of questionnaire, client name, phone, balance date, email & make any required changes to Terms of Engagement then click the orange Finalise T.O.E. button. This will set those fields to read only and will remove these instructions and the button.

Financial Statements Questionnaire – [Redacted]

Ensure this questionnaire is completed and included with your records

Client Name:	[Redacted]	Phone:	[Redacted]
Balance Date:	[Redacted]	Email:	[Redacted]

To: [Firm Name]

Terms of Engagement

I/We hereby instruct you **[Firm Name]** and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending **[Balance Date]**. I/We undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.






Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We have also instructed you to prepare our GST Returns on a regular basis. I/We accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

I/We give authority for any refund credits to be transferred to **[Firm Name]**'s trust account prior to refund to me/us.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

Name	IRD Number	Signature	Date
			
			
			
			
			

Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

Records Required:	<input checked="" type="checkbox"/>	Comment:
Final Bank Statement		
Final bank statement for the year for all bank accounts	<input type="checkbox"/>	
IRD Disclosure requirement information (excluding non-active trusts)		
If not provided already, could you please provide a copy of the trust deed and any amendments made to this.	<input type="checkbox"/>	
Please provide the following information for all settlers and beneficiaries of the Trust:		
▪ Full name	<input type="checkbox"/>	
▪ Date of birth or commencement date (for non-individuals)	<input type="checkbox"/>	
▪ Jurisdiction of tax residency (if not NZ)	<input type="checkbox"/>	
▪ IRD number (or Tax Identification Number for those not resident in NZ)	<input type="checkbox"/>	
Please provide details of any settlements made to the Trust by settlers or any other persons (including those valued at zero)	<input type="checkbox"/>	
Please provide details of any distributions made to beneficiaries, including the following:		
▪ Distributions of accounting income	<input type="checkbox"/>	
▪ Distributions of capital, corpus or trust assets	<input type="checkbox"/>	
▪ Use of trust property for less than market value	<input type="checkbox"/>	
▪ Forgiveness of debt	<input type="checkbox"/>	
If not already provided above, can you please provide the following details of any person who has the power to appoint/dismiss a trustee, add/remove a beneficiary, or to amend the trust deed.		
▪ Full name	<input type="checkbox"/>	
▪ Date of birth or commencement date (for non-individuals)	<input type="checkbox"/>	
▪ Jurisdiction of tax residency (if not NZ)	<input type="checkbox"/>	
▪ IRD number (or Tax Identification Number for those not resident in NZ)	<input type="checkbox"/>	
Covid-19 Wage Subsidy and other Covid-19 support payments		
Have you received the Wage Subsidy or Covid 19 Support payment? (please note all dates and receipts)	<input type="checkbox"/>	
Date rec: ___/___/___ \$ _____	Date rec: ___/___/___ \$ _____	
Date rec: ___/___/___ \$ _____	Date rec: ___/___/___ \$ _____	
Date rec: ___/___/___ \$ _____	Date rec: ___/___/___ \$ _____	
Where Wage Subsidy payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:	<input type="checkbox"/>	
• Amounts received for each stakeholder		
• Whether amounts received were for full-time or part-times		

Have you received the Covid-19 Leave Support Payments? (please note all dates and receipts)

Date rec: __/__/__ \$	Date rec: __/__/__ \$
Date rec: __/__/__ \$	Date rec: __/__/__ \$
Date rec: __/__/__ \$	Date rec: __/__/__ \$

Where Covid-19 Leave Support Payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

Have you received Covid-19 Short-Term Absence Payments? (please note all dates and receipts)

Date rec: __/__/__ \$
Date rec: __/__/__ \$
Date rec: __/__/__ \$

Where Covid-19 Short-Term Absence Payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

Have you received Resurgence Support Payments? (please note all dates and receipts)

Date rec: __/__/__ \$
Date rec: __/__/__ \$
Date rec: __/__/__ \$

Have you received a Covid-19 Cultural Sector Emergency Relief Grant or other Covid-19 support payments?

Please provide details if it is an "other" Covid-19 support payment

Date rec: __/__/__ \$
Date rec: __/__/__ \$

Have you received the Covid-19 Small Business Loan?

Date rec: __/__/__ \$

Have any amounts of Covid-19 support payments been repaid back?

Please provide details of payment and reason for repayment

Date paid back: __/__/__ \$	Reason:



CHRISTCHURCH OFFICE

Suite 3, Level 2, Bonnington House
225 High Street, Christchurch 8011
PO BOX 22656, CBD, Christchurch 8140



QUEENSTOWN OFFICE

Level 3, Craigs Investment Building
Mountain Club, 36 Grant Road
Five Mile Center, Queenstown 9300



022 076 7577



cristina@apexaccounting.co.nz



www.apexaccounting.co.nz

Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Lease details		
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	<input type="checkbox"/>	
Foreign Income		
Details of any foreign income received, and any tax deducted from this.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ <input type="text"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Accounts Payable (Creditors) – see attached Schedule 2		
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.	<input type="checkbox"/>	Total at Balance Date: \$ <input type="text"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Capital Expenditure		
<p>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Hire purchase or loan agreements <input type="checkbox"/> Lease agreements <input type="checkbox"/> All legal statements and agreements <input type="checkbox"/> Trade-in details <input type="checkbox"/> Lost, stolen or scrapped items <input type="checkbox"/> Insurance pay out <input type="checkbox"/> Copy of Tax Invoices <p>A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Other Non-Taxable Income		
Did you receive non-taxable income from any other sources? If Yes, please provide details.	<input type="checkbox"/>	

Legal and Loan Documents	
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.	<input type="checkbox"/>
Business Expenses	
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:	
<ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Gifting Programme	
Please advise details of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach.	<input type="checkbox"/> Date of Gift <input type="text"/> <input type="checkbox"/> Amount \$ <input type="text"/>
Please provide an acknowledgement of debts if available.	<input type="checkbox"/>
Major Transactions	
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/>
Residential Land Withholding Tax	
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>
Residential Property Sales	
Have you sold any residential property during the year (not otherwise detailed on the information provided)?	<input type="checkbox"/>
If yes, when was the property purchased?	<input type="text"/>
If it was purchased with 10 years of the sale date,	
<ul style="list-style-type: none"> • what was the original purchase price • and the sale price? • has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use. 	<input type="checkbox"/> \$ <input type="text"/> <input type="checkbox"/> \$ <input type="text"/>

Mortgage Interest Paid on Residential Properties	
<p>Have you incurred interest on residential properties owned (which is not your main family home or a 'new build*')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.</p> <p>* A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020</p>	<input type="checkbox"/>
Mixed Use Holiday Home	
<p>Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, provide details of property: _____</p> <p>Was the property empty for 62 days or more in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p>	<input type="checkbox"/>
<u>Mixed Use Holiday Home – Information Required</u>	
<p>The number of days the property was empty during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____ OR where income from any person received was less than 80% of market rate _____</p> <p>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</p>	<input type="checkbox"/>
<p>If there is more than one tenant who used the property through the year, please attach details.</p> <p>Name of tenant: _____</p> <p>Relationship to owner (if any): _____</p> <p>Amount of rent they paid: \$ _____</p> <p>Dates rented (From: To) _____</p>	<input type="checkbox"/>
<p>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):</p> <p>Cost of advertising for tenants \$ _____</p> <p>Cost of repairing damages caused by tenants \$ _____</p> <p>Number of days spent in the property while repairing damages caused by tenants _____</p> <p>Mortgage interest \$ _____</p> <p>Rates \$ _____</p> <p>Insurance \$ _____</p> <p>Repairs/maintenance for general wear and tear \$ _____</p> <p>Other (please give details) : _____</p>	<input type="checkbox"/>

Mixed Use Boat or Plane																	
<p>Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, provide details:</p> <p>Description: _____</p> <p>Market value: \$ _____</p> <p>Was the asset unused for 62 days or more in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><u>Mixed Use Boat or Plane – Information Required</u></p> <p>The number of days the asset was unused during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____ OR where income from any person received was less than 80% of market rate _____</p> <p>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</p> <p>For non-associated persons where payment received is at least 80% of market value:</p> <p>Number of days the asset was used: _____</p> <p>Income received: \$ _____</p> <p>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Cost of advertising for hireage</td> <td style="width: 20%; text-align: right;">\$ _____</td> </tr> <tr> <td>Cost of repairing damages caused by hireage</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Operating costs / supplies</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Insurance</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Repairs/maintenance for general wear and tear</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Other (please give details)</td> <td></td> </tr> <tr> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Cost of advertising for hireage	\$ _____	Cost of repairing damages caused by hireage	\$ _____	Operating costs / supplies	\$ _____	Insurance	\$ _____	Repairs/maintenance for general wear and tear	\$ _____	Other (please give details)						<input type="checkbox"/>
Cost of advertising for hireage	\$ _____																
Cost of repairing damages caused by hireage	\$ _____																
Operating costs / supplies	\$ _____																
Insurance	\$ _____																
Repairs/maintenance for general wear and tear	\$ _____																
Other (please give details)																	
Cryptoassets																	
<p>Have you received or traded in cryptoassets during the income year? If so, please provide the following information:</p> <ul style="list-style-type: none"> The type of cryptoasset For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD Total units of each cryptoasset held at the beginning and end of the year Exchange records and bank statements Wallet addresses 	<input type="checkbox"/>																

**Thank you for completing this questionnaire
Don't forget to sign it**

Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at [Balance Date]

Client Name	[Client Name]
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Name of Debtor	Description of Sale	Code	Total Incl GST

Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at [Balance Date]

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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